

AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions, and listings of claims in the application:

LISTING OF CLAIMS:

Claims 1-17 (cancelled)

18. (new) A method for manufacturing a product which includes the steps of:

- a) engaging an open cell polymeric foam element with at least a first perforated roller;
- b) feeding a binder through the first roller;
- c) impregnating the binder into the foam element so that the binder penetrates and becomes contained in the open cells of the foam element; and
- d) allowing the binder to set to form the product.

19. (new) A method according to claim 18 wherein the foam element includes a flexible open cell polyurethane foam in the density range 7 to 20kg/m<sup>3</sup>.

20. (new) A method according to claim 18 wherein the first roller includes a perforated surface through which the binder is delivered.

21. (new) A method according to claim 20 wherein the first roller includes a feed passage where through the binder moves to the perforated surface.
22. (new) A method according to claim 18 wherein the binder is selected from:
- i) an hydraulic binder slurry;
  - ii) a mixture of a pozzolan and either lime or Portland cement in the form of a slurry;
  - iii) a synthetic geopolymer precursor slurry; and
  - iv) a thermoplastic material in liquid form.
  - v)
23. (new) A method according to claim 22 wherein the hydraulic binder slurry is selected from:
- i) alpha or beta hemihydrates of calcium sulphates;
  - ii) Portland cement;
  - iii) calcium aluminate;
  - iv) a pozzolan with lime or with Portland cement;
  - v) magnesium oxichloride; and
  - vi) magnesium oxisulphate.
24. (new) A method according to claim 18 which includes the step of compressing the foam element.

25. (new) A method according to claim 18 which includes the step of shaping the foam element by molding, pressing or cutting.
26. (new) A method according to claim 18 which includes the step of engaging the foam element with a second perforated roller.
27. (new) A method according to claim 18 which includes the step of engaging the foam element with a first set of rollers consisting of the first and second rollers and at least a second set of rollers.
28. (new) A method according to claim 18 which includes the step of drying the binder impregnated foam element in a drier.